



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Set up by an Act of Parliament)
TIRUPUR BRANCH (SIRC)

08.02.2025

To

The Secretary,
Accounting Standards Board,
The Institute of Chartered Accountants of India,
ICAI Bhawan,
Indraprastha Marg, New Delhi -110002

Dear Sir/Madam

Subject: Comments on Exposure Draft – **Proposed Amendments to the IFRS Foundation Due Process Handbook**

We have discussed the above subject with our members. The same was distributed to the members for seeking their comments on the subject.

We here by express view of our members collectively on the Exposure Draft titled “**Proposed Amendments to the IFRS Foundation Due Process Handbook**” published by The DPOC of the Trustees of the IFRS Foundation.

We commend ICAI for its commitment to maintaining and enhancing the quality of financial reporting standards. Our branch members has carefully reviewed the Exposure Draft and would like to provide the following comments for consideration.

Overall, we support the objective of the proposed exposure draft on **Proposed Amendments to the IFRS Foundation Due Process Handbook**

None of the proposals are disagreeable as per the discussion made amongst our members.

Thank you for considering our input

Thanking you

Yours faithfully

CA Senthilkumar K C

Chairman

Tirupur Branch (SIRC)